

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG

0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>250</u>	Skilled (SNF)	<u>250</u>	<u>91,250</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>250</u>	TOTALS	<u>250</u>	<u>91,250</u>	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>10,982</u>	<u>42,472</u>	<u>5,752</u>	<u>59,206</u>	8
9	SNF/PED					9
10	ICF	<u>4,802</u>	<u>20,251</u>		<u>25,053</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,784</u>	<u>62,723</u>	<u>5,752</u>	<u>84,259</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.34%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by Public Aid?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Home Health, Clinic

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☒ NO ☐

I. On what date did you start providing long term care at this location?
Date started 01/01/77

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 29 and days of care provided 5,497

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 3/31/02 Fiscal Year: 3/31/02
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number **FRIENDSHIP VILL SCHAUMBURG** # **0023218** Report Period Beginning: **04/01/01** Ending: **03/31/02**

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	1,157,836	225,013	90,085	1,472,934		1,472,934	(731,805)	741,129			1
2	Food Purchase		1,452,486		1,452,486		1,452,486	(678,532)	773,954			2
3	Housekeeping	646,585	75,393	5,808	727,786		727,786	(641,684)	86,102			3
4	Laundry	180,751	53,346		234,097		234,097	(17,859)	216,238			4
5	Heat and Other Utilities			728,367	728,367		728,367	(627,585)	100,782			5
6	Maintenance	528,016	35,731	724,060	1,287,807		1,287,807	(1,136,896)	150,911			6
7	Other (specify):*			346,958	346,958		346,958	(298,950)	48,008			7
8	TOTAL General Services	2,513,188	1,841,969	1,895,278	6,250,435		6,250,435	(4,133,311)	2,117,124			8
	B. Health Care and Programs											
9	Medical Director			9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	4,870,866	315,568	291,399	5,477,833		5,477,833	(119,748)	5,358,085			10
10a	Therapy	90,336		10,635	100,971		100,971		100,971			10a
11	Activities	412,919	216		413,135		413,135		413,135			11
12	Social Services	102,027	910		102,937		102,937		102,937			12
13	Nurse Aide Training											13
14	Program Transportation			131,502	131,502		131,502		131,502			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,476,148	316,694	443,136	6,235,978		6,235,978	(119,748)	6,116,230			16
	C. General Administration											
17	Administrative	654,044			654,044		654,044	(241,584)	412,460			17
18	Directors Fees			85,908	85,908		85,908	(78,564)	7,344			18
19	Professional Services			338,858	338,858	(10,000)	328,858	(307,699)	21,159			19
20	Dues, Fees, Subscriptions & Promotions			85,633	85,633		85,633	(10,713)	74,920			20
21	Clerical & General Office Expenses	1,023,026	763,799	95,985	1,882,810		1,882,810	(815,285)	1,067,525			21
22	Employee Benefits & Payroll Taxes			2,592,699	2,592,699		2,592,699	(957,580)	1,635,119			22
23	Inservice Training & Education											23
24	Travel and Seminar			56,512	56,512		56,512	(16,052)	40,460			24
25	Other Admin. Staff Transportation			1,515	1,515		1,515		1,515			25
26	Insurance-Prop.Liab.Malpractice			294,667	294,667		294,667	(260,715)	33,952			26
27	Other (specify):*											27
28	TOTAL General Administration	1,677,070	763,799	3,551,777	5,992,646	(10,000)	5,982,646	(2,688,192)	3,294,454			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,666,406	2,922,462	5,890,191	18,479,059	(10,000)	18,469,059	(6,941,251)	11,527,808			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

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NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			3,172,669	3,172,669		3,172,669	(2,650,366)	522,303			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,242,306	1,242,306		1,242,306	(1,242,306)				32
33	Real Estate Taxes			493,743	493,743	10,000	503,743	(425,425)	78,318			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			4,908,718	4,908,718	10,000	4,918,718	(4,318,097)	600,621			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	438,641	680,304	65,282	1,184,227		1,184,227		1,184,227			39
40	Barber and Beauty Shops			648	648		648		648			40
41	Coffee and Gift Shops	19,496		42,170	61,666		61,666	(61,666)				41
42	Provider Participation Fee			136,875	136,875		136,875		136,875			42
43	Other (specify):*			2,487,488	2,487,488		2,487,488	(2,487,488)				43
44	TOTAL Special Cost Centers	458,137	680,304	2,732,463	3,870,904		3,870,904	(2,549,154)	1,321,750			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	10,124,543	3,602,766	13,531,372	27,258,681		27,258,681	(13,808,502)	13,450,179			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,191)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(171,895)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(199,996)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(13,435,420)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (13,808,502)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (13,808,502)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
FRIENDSHIP VILL. SCHAUMBURG			
ID# 002118			
Report Period Beginning: 04/01/01			
Ending: 03/31/02			
NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1 Legal Fees - Non-allowable	(15,728)	19	1
2 Special Events Corporate	(16,440)	43	2
3 Bank & Investment Fees	(12,653)	43	3
4 Sales & Marketing	(665,750)	43	4
5 Waitstaff	(443,648)	43	5
6 Village Events	(8,041)	43	6
7 Employee Programs	(570)	43	7
8 Chapel Expense	(441)	43	8
9 Assisted Living	(14,371)	43	9
10 Wages-Assisted Living	(363,646)	43	10
11 Programs IL/AL	(179,409)	43	11
12 Food Raising	(163,674)	43	12
13 Misc. Income - Jury Duty	(92)	21	13
14 Misc. Income - Copying/Processing Fee	(137)	21	14
15 Misc. Income - Treasury Refund	(414)	21	15
16 Non-allowable Seminar Cost	(16,852)	24	16
17 Late Fees	(70)	20	17
18 Corporate Philanthropy	(10,643)	20	18
19 Non-HCC - Dietary	(863,563)	2	19
20 Non-HCC - Food	(674,074)	2	20
21 Non-HCC - Housekeeping	(627,084)	3	21
22 Non-HCC - Laundry	(17,859)	4	22
23 Non-HCC - Heat & Utilities	(627,585)	5	23
24 Non-HCC - Maintenance	(1,109,610)	6	24
25 Non-HCC - Disposal- Waste	(208,950)	7	25
26 Non-HCC - Administrative	(241,584)	17	26
27 Non-HCC - Director's Fees	(14,621)	18	27
28 Non-HCC - Professional Fees	(291,971)	19	28
29 Non-HCC - Clerical & General	(813,595)	21	29
30 Non-HCC - Employee Benefits	(957,580)	22	30
31 Non-HCC - Insurance	(243,395)	26	31
32 Non-HCC - Depreciation	(2,650,366)	30	32
33 Non-HCC - Interest	(1,070,411)	32	33
34 Non-HCC - Real Estate Taxes	(425,425)	33	34
35 Vending Machine Income	(3,267)	2	35
36 Capitalized Repair & Maintenance	(12,271)	6	36
37 Village Store Income	(61,666)	41	37
38 Nutritional Supplement	(48,242)	1	38
39 Damage Claims Paid	(6,820)	26	39
40 Incontinency Supplies	(107,204)	10	40
41 Gain/Loss on Fixed Assets	(410)	6	41
42 Partnership Initiative (Joint Venture)	(310,849)	43	42
43 Space Rental	(14,600)	3	43
44 Space Rental	(14,599)	6	44
45 Director's Expenses	(4,543)	18	45
46 Wheel Chair Rental	(12,544)	10	46
47 Guest Room HCC	(1,045)	21	47
48			48
49			49
50			50
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92			92
93			93
94			94
95			95
96			96
97			97
98			98
99			99
100			100
101 Total	(13,435,420)		101

Summary A

03/31/02

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Summary B

Facility Name & ID Number	FRIENDSHIP VILL SCHAUMBURG	#	0023218	Report Period Beginning:	04/01/01	Ending:	03/31/02
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

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1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

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NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	Not Applicable										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Apartment Community
Street Address 350 W. Schaumburg Road
City / State / Zip Code Schaumburg, IL 60194
Phone Number (847) 884-5000
Fax Number (847) 884-5718

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Meals Ratio	501,318	2	\$ 1,472,934	\$ 1,157,836	268,665	\$ 789,371	1
2	2	Food Purchase	Meals Ratio	501,318	2	1,452,486		268,665	778,412	2
3	3	Housekeeping	Square Footage	422,975	2	727,786	646,585	58,526	100,702	3
4	4	Laundry	Pounds	807,410	2	234,097	180,751	745,813	216,238	4
5	5	Heat & Utilities	Square Footage	422,975	2	728,367		58,526	100,782	5
6	6	Maintenance	Square Footage	422,975	2	1,287,807	528,016	58,526	178,191	6
7	7	Other (Disposal, Waste)	Square Footage	422,975	2	346,958		58,526	48,008	7
8	17	Administrative	Employee Ratio	333	2	654,044	654,044	210	412,460	8
9	18	Director's Fees	Square Footage	422,975	2	85,908		58,526	11,887	9
10	19	Professional Services	Square Footage	422,975	2	338,858		58,526	46,887	10
11	21	Clerical & General	Employee Ratio	333	2	2,202,659	1,023,026	210	1,389,064	11
12	22	Employee Benefits	Employee Ratio	333	2	2,592,474		210	1,634,894	12
13	26	Insurance	Square Footage	422,975	2	294,667		58,526	40,772	13
14	30	Depreciation	Actual		1	3,172,669			522,303	14
15	32	Interest	Square Footage	422,975	2	1,242,306		58,526	171,895	15
16	33	Real Estate Tax	Square Footage	422,975	1	493,743		58,526	68,318	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 17,327,763	\$ 4,190,258		\$ 6,510,184	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

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	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

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Street Address
City / State / Zip Code
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	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

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Name of Related Organization
Street Address
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Phone Number
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()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
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()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
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2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
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	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
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3										3
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5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
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3										3
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7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG # 0023218 Report Period Beginning: 04/01/01 Ending: 03/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
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7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	IL Health Facility						\$ 16,695,000	\$ 9,885,000			\$ 686,878	1	
2	Refinancing Fees										110,302	2	
3	New Issue						30,770,000	30,177,941			445,126	3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 47,465,000	\$ 40,062,941			\$ 1,242,306	9	
	B. Non-Facility Related*												
10	See Supplemental Schedule											10	
11	Non-HCC Adjustment										(1,070,411)	11	
12	Investment Income										(171,895)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (1,242,306)	14	
15	TOTALS (line 9+line14)						\$ 47,465,000	\$ 40,062,941			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2001 report.				\$	424,4411
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	585,0912
3. Under or (over) accrual (line 2 minus line 1).				\$	160,6503
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	442,1154
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	10,0005
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	612,7657
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1997	488,237	8	
		1998	1,108,241	9	
		1999	463,422	10	
		2000	453,000	11	
		2001	585,091	12	
2002 accrual is based on 6 months due for 2001, plus estimated due for 3 months of 2002.					
				13	FROM R. E. TAX STATEMENT FOR 2001 \$13
				14	PLUS APPEAL COST FROM LINE 5 \$14
				15	LESS REFUND FROM LINE 6 \$15
				16	AMOUNT TO USE FOR RATE CALCULATION \$16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY IDPH LICENSE NUMBER 0023218

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

IMPORTANT NOTICE

TO:

Long Term Care Facilities with Real Estate Tax Rates

RE:

2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

FRIENDSHIP VILL SCHAUMBURG

COUNTY

COOK

FACILITY IDPH LICENSE NUMBER

0023218

CONTACT PERSON REGARDING THIS REPORT

Steven Lavenda

TELEPHONE (847) 236-1111

FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 527,224

B. General Construction Type: Exterior BrickFrame Steel

Number of Stories 3

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

590 Independent Apartments - approximate square feet - 418,735

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1		Approx. 50 acres	1977	\$ 132,065	1
2					2
3	TOTALS			\$ 132,065	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	180		1997	1997	\$ 1,760,825	\$ 44,021	40	\$ 44,021	\$		4
5	10		1993	1993	1,102,771	27,569	40	27,569			5
6	60		1998	1998	2,934,069	73,352	40	73,352			6
7											7
8											8
	Improvement Type**										
9	Building Improvement			1988	42,300	1,692	25	1,692			9
10	Building Improvement			1989	25,957	1,038	25	1,038			10
11	Building Improvement			1993	12,057	1,206	10	1,206			11
12	Building Improvement			1994	32,598	3,260	10	3,260			12
13	Building Improvement			1995	48,710	4,871	10	4,871			13
14											14
15	Door alarms for HCC			1996	12,152	1,215	10	1,215			15
16	Workshop - Delivery Area (413,705)			1997	42,735	4,273	10	4,273			16
17	Land Improvement			1997	1,584	106	15	106			17
18	Land Improvement			1986	748	50	15	50			18
19	Land Improvement			1989	830	55	15	55			19
20	Land Improvement			1990	37,561	2,504	15	2,504			20
21	Land Improvement			1992	1,555	104	15	104			21
22	Land Improvement			1993	1,063	71	15	71			22
23	Land Improvement			1994	3,759	251	15	251			23
24	Land Improvement			1995	8,395	560	15	560			24
25	Road Improvement			1988	830		10				25
26	Road Improvement			1989	37,561		10				26
27	Road Improvement			1990	1,555		10				27
28	1995 Building Improvements			1995	215,562	21,297	10	21,297			28
29	1996 Building Improvements			1996	170,156	19,687	10	19,687			29
30	Outdoor Lighting (104,536)			Oct-97	107,591	7,173	15	7,173			30
31	Exterior Mockup			Oct-97	2,234	223	10	223			31
32	Window Replacement (32,700)			Oct-97	3,378	338	10	338			32
33	HVAC Replacement (81,122)			Oct-97	8,380	838	10	838			33
34	HCC Improvements			Oct-97	470,386	47,038	10	47,038			34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Garage/Workshop (74,048)	Oct-98	\$ 8,749	\$ 219	20	\$ 219	\$	\$	37
38	Security Link Equip (31,597)	Oct-98	3,733	373	5	373			38
39	HVAC Renovation (68,768)	Oct-98	8,125	271	15	271			39
40	Health Care Improvement	Oct-98	135,637	4,521	15	4,521			40
41	Windows & Tuckpoint (124,856)	Oct-98	14,752	983	15	983			41
42	Survey Remodel	Oct-98	60,287	2,010	15	2,010			42
43	Generator (2,062,679)	Oct-98	243,703	6,093	20	6,093			43
44	Land Improvements (4,677,072)	Oct-98	552,591	13,815	20	13,815			44
45	Emp Patio Furniture (2,923)	Oct-98	345	69	5	69			45
46	Outdoor Benches (2,514)	Oct-98	297	30	5	30			46
47	Outdoor Lighting (32,536)	Oct-98	3,844	128	15	128			47
48	Landscaping (94,141)	Oct-98	11,123	371	15	371			48
49	Land Improvements (6,007)	Oct-98	710	18	20	18			49
50	Comed Switch (91,148)	Oct-98	10,769	538	10	538			50
51	Computer Cabling (6,556)	Oct-98	775	129	3	129			51
52	Air Conditioner (127,102)	10/01/99	17,591	879	20	879			52
53	Handrails (984)	10/01/99	136	7	20	7			53
54	Window Replacement (125,401)	10/01/99	17,355	868	20	868			54
55	E&F IDPA Renovation	10/01/99	8,750	438	20	438			55
56	SCU Activity Room	10/01/99	134,210	6,711	20	6,711			56
57	Staff Lounge/Confer (164,175)	10/01/99	22,722	1,136	20	1,136			57
58	Expand Emerg Gen Ser (26,407)	10/01/99	3,655	183	20	183			58
59	Dishroom HVAC (167,832)	10/01/99	23,228	1,161	20	1,161			59
60	Automatic Sliding Door (76,034)	10/01/99	10,523	526	20	526			60
61	Kitchen Upgrades (11,946)	10/01/99	1,653	83	20	83			61
62	Landscaping (66,818)	10/01/99	9,248	231	20	231			62
63	Chiller Repair (6690)	5/21/99	926	46	20	46			63
64	Chiller Repair (1230)	6/22/99	170	9	20	9			64
65	Contactor Coil (1697)	9/29/99	235	12	20	12			65
66	Outside Lighting (3237)	1/31/00	448	22	20	22			66
67									67
68	Related Party Allocations (Page 12-REP & Page 12A-REP)								68
69	Financial Statement Depreciation								69
70	TOTAL (lines 4 thru 69)		\$ 8,393,592	\$ 304,672		\$ 304,672	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,393,592	\$ 304,672		\$ 304,672	\$	\$	1
2	Signs (658)	7/7/99	91	5	20	5			2
3	Exhaust Fan (577)	10/4/99	80	4	20	4			3
4	Manifold/Hose/Tubing (795)	5/14/99	110	6	20	6			4
5	R/R Unit (1985)	5/26/99	275	14	20	14			5
6	Ductwork (1800)	6/30/99	249	12	20	12			6
7	Motor (556)	6/14/99	77	4	20	4			7
8	Thermostat Unit (1360)	7/2/99	188	9	20	9			8
9	Temp Control (801)	7/28/99	111	6	20	6			9
10	Gaskets (518)	9/2/99	72	4	20	4			10
11	Motors (5494)	10/25/99	760	38	20	38			11
12	Filter System (1785)	6/22/99	247	12	20	12			12
13	Landscaping (2600)	5/25/99	360	18	20	18			13
14	Garage Door Repair (1252)	4/26/99	173	9	20	9			14
15	Entrance Doors (5685)	4/2/99	787	39	20	39			15
16	Tile (3020)	5/10/99	418	21	20	21			16
17	Gutter Hangers (4691)	7/2/99	649	32	20	32			17
18	Overhead Door (2486)	8/31/99	344	17	20	17			18
19	Entry Door (2282)	10/18/99	316	16	20	16			19
20	Garage Door Opener (750)	12/16/99	104	5	20	5			20
21	Carpet (10,965)	4/16/99	1,518	76	20	76			21
22	Bathroom Fixtures (2046)	4/8/99	283	14	20	14			22
23	Bathroom Fixtures (1245)	4/27/99	172	9	20	9			23
24	Tile (1585)	4/8/99	219	11	20	11			24
25	Wall Lighting (1472)	4/16/99	204	10	20	10			25
26	Panels (1585)	4/23/99	219	11	20	11			26
27	Glass (1162)	5/6/99	161	8	20	8			27
28	Cabinets (996)	4/30/99	138	7	20	7			28
29	Garage Doors (1685)	5/5/99	233	12	20	12			29
30	Privacy Handle Set (536)	5/17/99	74	4	20	4			30
31	Air Compressor (909)	5/20/99	126	6	20	6			31
32	Bifold Doors (3247)	5/25/99	449	22	20	22			32
33	Tile (1441)	6/2/99	199	10	20	10			33
34	TOTAL (lines 1 thru 33)		\$ 8,402,998	\$ 305,143		\$ 305,143	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,402,998	\$ 305,143		\$ 305,143	\$	\$	1
2	Bathroom Fixtures (2876)	5/28/99	398	20	20	20			2
3	Carpet (4309)	6/11/99	596	30	20	30			3
4	Ceiling Fixture (851)	6/15/99	118	6	20	6			4
5	Manifold Gauge (516)	6/26/99	71	4	20	4			5
6	Asphalt (545)	6/14/99	76	4	20	4			6
7	Paint (1941)	5/19/99	269	13	20	13			7
8	Paint (891)	5/19/99	123	6	20	6			8
9	Base/Studs (900)	5/27/99	125	6	20	6			9
10	Cabinet (656)	6/19/99	91	5	20	5			10
11	Ceiling Fixture (744)	6/22/99	103	5	20	5			11
12	Wraparound Fixture (513)	7/17/99	71	4	20	4			12
13	Circulator Pump	7/21/99	94	5	20	5			13
14	Wall Lamp (557)	7/13/99	77	4	20	4			14
15	Bathroom Fixtures (619)	7/13/99	86	4	20	4			15
16	Paint (1079)	7/9/99	149	7	20	7			16
17	Paint (1954)	7/12/99	270	14	20	14			17
18	Bathroom Fixtures (3126)	7/21/99	433	22	20	22			18
19	Sprinkler Heads (1068)	7/22/99	148	7	20	7			19
20	Thermostat (931)	5/18/99	129	6	20	6			20
21	Thermostat (557)	7/22/99	77	4	20	4			21
22	Tile (613)	7/26/99	85	4	20	4			22
23	Carpet (8695)	8/6/99	1,203	60	20	60			23
24	Tile (1441)	7/21/99	199	10	20	10			24
25	Folding Partitions	8/26/99	742	37	20	37			25
26	Bathroom Fixtures	8/23/99	223	11	20	11			26
27	Wraparound Fixture (596)	9/17/99	82	4	20	4			27
28	Lamp (515)	8/12/99	71	4	20	4			28
29	Wall Lamp (1421)	7/29/99	197	10	20	10			29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,409,304	\$ 305,459		\$ 305,459	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,409,304	\$ 305,459		\$ 305,459	\$	\$	1
2	Locks (800)	8/27/99	111	6	20	6			2
3	Ceiling Fixture (818)	8/31/99	113	6	20	6			3
4	Fire Doors (3106)	9/9/99	430	21	20	21			4
5	Paint (2550)	8/24/99	353	18	20	18			5
6	Privacy Handle Set (2144)	9/5/99	297	15	20	15			6
7	Base/Studs (1291)	8/11/99	179	9	20	9			7
8	Flooring (1551)	9/9/99	215	11	20	11			8
9	Carpet (9240)	10/7/99	1,279	64	20	64			9
10	Steel Door Entry (2425)	9/8/99	336	17	20	17			10
11	Bathroom Fixtures (2838)	10/1/99	393	20	20	20			11
12	Thermostat (937)	10/6/99	130	6	20	6			12
13	Lamp (626)	9/24/99	87	4	20	4			13
14	Plumbing (570)	9/29/99	79	4	20	4			14
15	Cabinet (996)	9/6/99	138	7	20	7			15
16	Tile (613)	10/15/99	85	4	20	4			16
17	Flooring (1416)	10/28/99	196	10	20	10			17
18	Paint (3289)	10/26/99	455	23	20	23			18
19	Cabinet (514)	10/22/99	71	4	20	4			19
20	Shower Unit (7807)	11/15/99	1,080	54	20	54			20
21	Carpet (2083)	11/22/99	288	14	20	14			21
22	Col Base (1061)	11/9/99	147	7	20	7			22
23	Cabinet (656)	10/29/99	91	5	20	5			23
24	Thermostat (1992)	10/29/99	276	14	20	14			24
25	Main Contactor (769)	11/10/99	106	5	20	5			25
26	Plumbing (716)	11/24/99	99	5	20	5			26
27	Bathroom Fixtures (2338)	12/04/99	324	16	20	16			27
28	Heater (877)	12/8/99	121	6	20	6			28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,416,783	\$ 305,834		\$ 305,834	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,416,783	\$ 305,834		\$ 305,834	\$	\$	1
2	Carpet (8746)	1/8/00	1,210	61	20	61			2
3	Running Period Timers (1729)	12/27/99	239	12	20	12			3
4	Lamp (1526)	1/4/00	211	11	20	11			4
5	Carpet (3173)	1/24/00	439	22	20	22			5
6	ATS (827)	12/7/99	114	6	20	6			6
7	Flooring (1686)	12/14/99	233	12	20	12			7
8	Paint (1433)	1/7/00	198	10	20	10			8
9	Thermostat (597)	2/1/00	83	4	20	4			9
10	Paint (737)	2/14/00	102	5	20	5			10
11	Filter Panels (1602)	2/21/00	222	11	20	11			11
12	Bathroom Fixtures (733)	2/18/00	101	5	20	5			12
13	Plumbing (706)	3/10/00	97	5	20	5			13
14	Flooring (1334)	3/9/00	185	9	20	9			14
15	Carpet (3935)	3/27/00	545	27	20	27			15
16	Carpet (3844)	3/27/00	532	27	20	27			16
17	Paint (2817)	3/11/00	390	19	20	19			17
18	Pipe (737)	3/6/00	102	5	20	5			18
19	Bathroom Fixtures (1388)	3/10/00	192	10	20	10			19
20	E&F Survey	10/01/00	5,341	534	20	534			20
21	Staff Lounge (22006)	10/01/00	3,054	305	20	305			21
22	Kitchen HVAC (26923)	10/01/00	3,726	373	20	373			22
23	Air Conditioner (142834)	10/01/00	19,768	659	20	659			23
24	Window Replacement (136370)	10/01/00	18,874	629	20	629			24
25	Security Door	10/01/00	15,548	778	20	778			25
26	Garage Door (33116)	10/01/00	4,583	114	20	114			26
27	Redecorating E & F Wing	10/01/00	139,618	9,973	20	9,973			27
28	Front Entrance (229029)	10/01/00	31,698	1,057	20	1,057			28
29	Landscaping (24523)	10/01/00	3,394	113	20	113			29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,667,582	\$ 320,630		\$ 320,630	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 8,667,582	\$ 320,630		\$ 320,630	\$	\$	1
2	Kitchen Renovation (8695)	10/01/00	1,203	120	20	120			2
3	Elevator Repairs (1302)	09/25/00	180	9	20	9			3
4	Lamp Thermostat (661)	03/06/00	91	5	20	5			4
5	Shower Door (560)	03/20/00	78	4	20	4			5
6	Bifold Doors (2088)	02/23/00	289	14	20	14			6
7	Bifold Doors (988)	03/29/00	137	7	20	7			7
8	Carpet (3760)	04/21/00	520	26	20	26			8
9	Paint (975)	03/31/00	135	7	20	7			9
10	Electrical Work (587)	04/12/00	81	4	20	4			10
11	Shower Unit (4315)	04/06/00	597	30	20	30			11
12	Shower Door (608)	04/06/00	84	4	20	4			12
13	Shower Unit (2048)	04/17/00	283	14	20	14			13
14	Shower Unit (1757)	04/17/00	243	12	20	12			14
15	Cabinet (894)	04/14/00	124	6	20	6			15
16	Drain (911)	05/08/00	126	6	20	6			16
17	ADV Ignitor (523)	04/17/00	72	4	20	4			17
18	Ceiling Fixture (581)	05/12/00	80	4	20	4			18
19	Safety Switch (545)	04/19/00	75	4	20	4			19
20	Refrigerator Repair (1550)	05/04/00	214	11	20	11			20
21	Tile (1441)	05/04/00	199	10	20	10			21
22	ADV Ignitor (522)	05/08/00	72	4	20	4			22
23	Carpet (8283)	05/30/00	1,146	57	20	57			23
24	Paint (999)	05/18/00	138	7	20	7			24
25	Faucets (1025)	04/14/00	142	7	20	7			25
26	Refrigerator Repair (1346)	05/26/00	186	9	20	9			26
27	Refrigerator Repair (1546)	06/16/00	214	11	20	11			27
28	Faucets/Bowls (1510)	06/15/00	209	10	20	10			28
29	Flooring (1294)	06/29/00	179	9	20	9			29
30	Bowl/Tank (536)	06/30/00	74	4	20	4			30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,674,753	\$ 321,049		\$ 321,049	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 8,674,753	\$ 321,049		\$ 321,049	\$	\$	1
2	Refrigerator Repair (752)	07/26/00	104	5	20	5			2
3	Wallpaper (3713)	02/09/00	514	26	20	26			3
4	Carpet (1258)	08/14/00	174	9	20	9			4
5	Vertical Blinds (541)	09/11/00	75	4	20	4			5
6	Paint (1498)	09/18/00	207	10	20	10			6
7	Faucets (2001)	09/07/00	277	14	20	14			7
8	Bowl/Tank (806)	09/22/00	112	6	20	6			8
9	Paint (1439)	10/28/00	199	10	20	10			9
10	Faucets (544)	10/13/00	75	4	20	4			10
11	Heater (953)	10/24/00	132	7	20	7			11
12	Heater (1094)	12/22/00	151	8	20	8			12
13	Ceiling Heater (970)	12/12/00	134	7	20	7			13
14	Faucet/Bowls (1731)	01/05/01	240	12	20	12			14
15	Faucet/Bowls (1520)	01/18/01	210	11	20	11			15
16	Faucets (554)	03/01/01	76	4	20	4			16
17	Unit Heater (1521)	02/02/01	211	11	20	11			17
18	Thermostat (1451)	02/15/01	201	10	20	10			18
19	Paint (556)	02/05/01	77	4	20	4			19
20	Paint (1480)	02/15/01	205	10	20	10			20
21	Light Fixtures (633)	02/28/01	88	4	20	4			21
22	Downspouts/Gutters (7702)	04/29/00	1,066	53	20	53			22
23	Damper (1084)	01/05/01	150	8	20	8			23
24	Roof Repair (857)	03/30/01	119	6	20	6			24
25	Condenser (2356)	05/27/00	326	16	20	16			25
26	Coil Pans (1128)	06/21/00	156	8	20	8			26
27	Electrical (804)	07/05/00	111	6	20	6			27
28	Actuator Motor (726)	08/10/00	100	5	20	5			28
29	Kit (758)	11/27/00	105	5	20	5			29
30	Heater (988)	02/22/01	137	7	20	7			30
31	Sensor (572)	10/02/00	79	4	20	4			31
32	Irrigation Mainline (955)	11/17/00	132	7	20	7			32
33	Water Heater (23,897)	10/01/00	3,307	165	20	165			33
34	TOTAL (lines 1 thru 33)		\$ 8,684,003	\$ 321,515		\$ 321,515	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 8,684,003	\$ 321,515		\$ 321,515	\$	\$	1
2	Locksmith (2738)	10/01/00	379	63	20	63			2
3	Signage (1139)	10/01/00	157	16	20	16			3
4	Uninterrupted Power Supply (1613)	10/01/00	223	37	20	37			4
5	Air Conditioning (203,841)	10/1/2001	28,212	941	20	941			5
6	Window Replacement (100,241)	10/1/2001	13,873	463	20	463			6
7	Exterior Signage (7,192)	10/1/2001	995	50	20	50			7
8	Relocate Facilities (18,900)	10/1/2001	2,616	131	20	131			8
9	Fire Alarm System (12,195)	10/1/2001	1,688	85	20	85			9
10	Structural Repairs (99,934)	10/1/2001	13,831	461	20	461			10
11	Soffit/Facia (9,471)	10/1/2001	1,311	66	20	66			11
12	Roof Repairs (10,996)	10/1/2001	1,522	109	20	109			12
13	Emergency Signs (10,710)	10/1/2001	1,482	74	20	74			13
14	Administration Wing (826,934)	10/1/2001	114,448	5,722	20	5,722			14
15	E&F Wing Phase I	10/1/2001	1,082,590	77,328	20	77,328			15
16	Landscaping (41,495)	10/1/2001	5,743	191	20	191			16
17	Sidewalk Repairs (2,504)	10/1/2001	347	12	20	12			17
18	Kitchen Drain Trap (194,740)	10/1/2001	26,952	898	20	898			18
19	Electrical Work (1,731)	10/1/2001	240	12	20	12			19
20	Bus Door (567)	10/17/2001	78	4	20	4			20
21	Backflow Preventer (745)	11/2/2001	103	5	20	5			21
22	Heater (1521)	2/2/2001	211	11	20	11			22
23	Shower (1192)	2/27/2001	165	8	20	8			23
24	Ceiling Fixture (644)	3/27/2001	89	4	20	4			24
25	Bathroom Fixtures (2494)	3/14/2001	345	17	20	17			25
26	Bathroom Fixtures (1856)	4/3/2001	257	13	20	13			26
27	Faucets (717)	4/20/2001	99	5	20	5			27
28	Bracket Fixture (524)	5/31/2001	73	4	20	4			28
29	Electrical (695)	4/26/2001	96	5	20	5			29
30	Bathroom Fixtures (2222)	6/14/2001	308	15	20	15			30
31	Wall-Mounted Lamps (1117)	4/20/2001	155	8	20	8			31
32	Water Damage Repair (2920)	6/18/2001	404	20	20	20			32
33	Electrical (625)	7/18/2001	87	4	20	4			33
34	TOTAL (lines 1 thru 33)		\$ 9,983,082	\$ 408,297		\$ 408,297	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 9,983,082	\$ 408,297		\$ 408,297	\$	\$	1
2	Lamps (2094)	7/11/2001	290	14	20	14			2
3	Bracket Fixtures (1220)	7/11/2001	169	8		8			3
4	Doors (3157)	7/31/2001	437	22		22			4
5	Bathroom Fixtures (671)	8/16/2001	93	5		5			5
6	Locks (1010)	9/29/2001	140	7		7			6
7	Electrical (561)	9/21/2001	78	4		4			7
8	A/C Cycle Control (630)	9/5/2001	87	4		4			8
9	Bathroom Fixtures (3031)	9/28/2001	419	21		21			9
10	Bathroom Fixtures (806)	10/16/2001	112	6		6			10
11	Circulator Pump (726)	10/9/2001	100	5		5			11
12	Med Lamps (588)	10/17/2001	81	4		4			12
13	Pump (817)	11/27/2001	113	6		6			13
14	Mailbox Cylinders (631)	1/14/2002	87	4		4			14
15	Bathroom Fixtures (3359)	1/18/2002	465	23		23			15
16	Med Lamps (668)	2/4/2002	92	5		5			16
17	Shower Unit (1757)	3/6/2002	243	12		12			17
18	Drywall (727)	2/22/2002	101	5		5			18
19	Bracket Fixtures (907)	2/7/2002	126	6		6			19
20	Bracket Fixtures (602)	3/11/2002	83	4		4			20
21	Garage Repairs (14,919)	3/26/2001	2,065	103		103			21
22	Aluminum Dome (5734)	6/30/2001	794	40		40			22
23	Door (875)	7/10/2001	121	6		6			23
24	Electric Lock Interface (744)	9/12/2001	103	5		5			24
25	Bollard Lights (2363)	9/18/2001	327	16		16			25
26	Med Lamps (1235)	9/17/2001	171	9		9			26
27	Door Repair (592)	11/2/2001	82	4		4			27
28	Exit Bar (975)	1/25/2002	135	7		7			28
29	Swing Door Control (758)	3/20/2002	105	5		5			29
30	Door Stop/Threshold (550)	3/14/2002	76	4		4			30
31	Sliding Door Repairs (1100)	3/28/2002	152	8		8			31
32	A/C Repairs (2206)	4/25/2001	305	15		15			32
33	Temperature Controls (655)	6/8/2001	91	5		5			33
34	TOTAL (lines 1 thru 33)		\$ 9,990,925	\$ 408,689		\$ 408,689	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 9,990,925	\$ 408,689		\$ 408,689	\$	\$	1
2	Air Conditioning (1129)	6/28/2001	156	8	20	8			2
3	Chiller (1016)	11/16/2001	141	7	20	7			3
4	Shower (2100)	12/12/2001	291	15	20	15			4
5	Duct Heater (1963)	1/8/2002	272	14	20	14			5
6	Panic Device (537)	7/25/2001	74	4	20	4			6
7	Air Conditioning (699)	10/2/2001	97	5	20	5			7
8	Ceiling Repair (720)	1/29/2001	100	5	20	5			8
9	Birch Door (2925)	11/23/2001	405	20	20	20			9
10	Dryer Vent Repairs (1680)	8/15/2001	233	12	20	12			10
11	Security System Repair (680)	5/30/2001	94	5	20	5			11
12	IC Console Relay (685)	1/29/2002	95	5	20	5			12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,992,883	\$ 408,789		\$ 408,789	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,603,507	\$ 110,304	\$ 110,304	\$	10	\$	71
72	Current Year Purchases	23,806	3,210	3,210		10		72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,627,313	\$ 113,514	\$ 113,514	\$		\$	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Business	96 Chevy Pick-up	1996	\$ 8,996	\$	\$	\$	5	\$
77									
78									
79									
80	TOTALS			\$ 8,996	\$	\$	\$		\$

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	11,761,257
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	522,303
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	522,303
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Marketing Office (251,389)	\$ 34,792	\$ 3,479	\$ 3,479	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 34,792	\$ 3,479	\$ 3,479	91

G. Construction-in-Progress			
	Description	Cost	
92	Common Area Renovation	\$ 5,019,190	92
93			93
94			94
95		\$ 5,019,190	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ Description: (Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	\$
13.	/2004	\$
14.	/2005	\$

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 01	hrs	\$ 54,839		\$ 11,903	\$		\$ 66,742	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			14,393			14,393	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs	62,043		17,310			79,353	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				675,489		675,489	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10										10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): HHA, Clinic	39-1		321,759		21,676	4,815		348,250	13
14	TOTAL			\$ 438,641		\$ 65,282	\$ 680,304		\$ 1,184,227	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,389,851	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 175,000)	3,599,944		3
4	Supply Inventory (priced at)	81,782		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	236,988		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental Schedule	2,608,844		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,917,409	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	11,428,932		12
13	Land	4,999,257		13
14	Buildings, at Historical Cost	23,363,906		14
15	Leasehold Improvements, at Historical Cost	24,967,161		15
16	Equipment, at Historical Cost	4,801,943		16
17	Accumulated Depreciation (book methods)	(21,199,263)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule	17,120,201		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 65,482,137	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 73,399,546	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,352,996	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,165,000		29
30	Accrued Salaries Payable	877,237		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	442,115		32
33	Accrued Interest Payable	589,121		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	972,703		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,399,172	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	38,897,941		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule	37,626,858		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 76,524,799	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 81,923,971	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (8,524,425)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 73,399,546	\$	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,434,332)	1
2	Restatements (describe):		2
3	Reevaluation of Donation Income from	40,227	3
4	Prior Year		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,394,105)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,130,320)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,130,320)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (8,524,425)	24

*

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 12,684,384	1
2	Discounts and Allowances for all Levels	(1,303,743)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,380,641	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	296,932	5
6	Therapy	632,235	6
7	Oxygen	36,683	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 965,850	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	108,786	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,191	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	772,018	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	42,102	19
20	Radiology and X-Ray	2,875	20
21	Other Medical Services	295,156	21
22	Laundry	37,353	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,259,481	23
	D. Non-Operating Revenue		
24	Contributions	57,461	24
25	Interest and Other Investment Income***	462,923	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 520,384	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	12,002,005	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 12,002,005	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 26,128,361	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	6,250,435	31
32	Health Care	6,235,978	32
33	General Administration	5,992,646	33
	B. Capital Expense		
34	Ownership	4,908,718	34
	C. Ancillary Expense		
35	Special Cost Centers	3,734,029	35
36	Provider Participation Fee	136,875	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 27,258,681	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,130,320)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,130,320)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number FRIENDSHIP VILL SCHAUMBURG

0023218

Report Period Beginning:

04/01/01

Ending:

03/31/02

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,416	1,490	\$ 47,270	\$ 31.73	1
2	Assistant Director of Nursing	6,678	7,029	181,000	25.75	2
3	Registered Nurses	71,274	75,026	1,869,176	24.91	3
4	Licensed Practical Nurses	7,114	7,488	147,006	19.63	4
5	Nurse Aides & Orderlies	173,903	183,056	2,447,461	13.37	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	3,952	4,160	116,882	28.10	7
8	Rehab/Therapy Aides	9,420	9,916	90,336	9.11	8
9	Activity Director	7,781	8,190	234,311	28.61	9
10	Activity Assistants	14,428	15,188	178,608	11.76	10
11	Social Service Workers	7,293	7,677	102,027	13.29	11
12	Dietician					12
13	Food Service Supervisor	5,928	6,240	138,155	22.14	13
14	Head Cook					14
15	Cook Helpers/Assistants	67,696	71,259	773,008	10.85	15
16	Dishwashers	22,354	23,530	246,673	10.48	16
17	Maintenance Workers	35,445	37,310	528,016	14.15	17
18	Housekeepers	51,792	54,518	646,585	11.86	18
19	Laundry	16,796	17,680	180,751	10.22	19
20	Administrator	1,976	2,080	67,561	32.48	20
21	Assistant Administrator					21
22	Other Administrative	7,904	8,320	586,483	70.49	22
23	Office Manager					23
24	Clerical	48,401	50,948	1,023,026	20.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	14,079	14,820	178,953	12.08	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	21,603	22,739	341,255	15.01	33
34	TOTAL (lines 1 - 33)	597,233	628,664	\$ 10,124,543 *	\$ 16.10	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	9,600	09-03	36
37	Medical Records Consultant	Monthly	4,400	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,988	10-03	39
40	Physical Therapy Consultant	61	4,289	10a-03	40
41	Occupational Therapy Consultant	35	1,774	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	76	4,572	10a-03	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Dietary Labor</u>		90,085	1-3	47
48					48
49	TOTAL (lines 35 - 48)	172	\$ 117,708		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	4,404	\$ 209,908	10-03	50
51	Licensed Practical Nurses	96	3,842	10-03	51
52	Nurse Aides	3,067	70,261	10-03	52
53	TOTAL (lines 50 - 52)	7,567	\$ 284,011		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Robert Alston	CEO	0	\$ 218,912	Workers' Compensation Insurance	\$	145,525	IDPH License Fee	\$
Michael Flynn	CFO	0	130,556	Unemployment Compensation Insurance		18,376	Advertising: Employee Recruitment	28,780
Joseph Xanthopoulos	VP Planning & Adv.	0	111,755	FICA Taxes		772,059	Health Care Worker Background Check	6,265
Stephen Yenchek	VP Ops. & Corp. Dev.	0	125,260	Employee Health Insurance		1,255,776	(Indicate # of checks performed 179)	
Helene Corcoran (4/1-8/23/01)	Administrator	0	26,839	Employee Meals			Association Dues	31,307
Eileen Bregianos (8/24-3/31/02)	Administrator	0	40,722	Illinois Municipal Retirement Fund (IMRF)*			Subscriptions/Publications	8,568
				Employee Programs		132,102		
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Activities/Assistance		11,800		
(List each licensed administrator separately.)			\$ 654,044	Recruitment Physicals		11,474		
B. Administrative - Other				Retirement/401K		185,722		
Description			Amount	Life/Disability Insurance/Vaccines		59,865	Less: Public Relations Expense	()
			\$	Less: Allocated to Non-HCC		(957,580)	Non-allowable advertising	()
							Yellow page advertising	()
				TOTAL (agree to Schedule V,	\$	1,635,119	TOTAL (agree to Sch. V,	\$ 74,920
				line 22, col.8)			line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description	Amount
C. Professional Services						\$	Out-of-State Travel	\$
Vendor/Payee	Type		Amount					
See Attached	Legal		\$ 60,017					
See Attached	Professional Fees		89,650					
Answers on Demand	Computer Consulting		17,831					
Frost, Ruttenberg & Rothblatt	Medicaid/Medicare Cons.		131,177				In-State Travel	
Scott Schildgen	Computer Consulting		2,625					
See Attached	Payroll Processing		37,559					
							Seminar Expense	40,460
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V,	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 338,859				line 24, col. 8)	\$ 40,460

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		FRIENDSHIP VILL SCHAUMBURG		STATE OF ILLINOIS	#	0023218	Report Period Beginning:	04/01/01	Ending:	03/31/02	Page 23	
XX. GENERAL INFORMATION:												
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			No								
(2)	Are there any dues to nursing home associations included on the cost report?			Yes								
	If YES, give association name and amount.			AHSA \$6200; LSN 23,254								
(3)	Did the nursing home make political contributions or payments to a political action organization?			No								
	If YES, have these costs been properly adjusted out of the cost report?											
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			No								
	If YES, what is the capacity?											
(5)	Have you properly capitalized all major repairs and equipment purchases?			Yes								
	What was the average life used for new equipment added during this period?			10								
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$		107,204		Line		10		
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			Yes								
	If NO, attach a complete explanation.											
(8)	Are you presently operating under a sale and leaseback arrangement?			No								
	If YES, give effective date of lease.											
(9)	Are you presently operating under a sublease agreement?			YES		X		NO				
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES		NO		X		If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.		
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.			\$		136,875		This amount is to be recorded on line 42 of Schedule V.				
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?			No								
	If YES, attach an explanation of the allocation.											
SEE ACCOUNTANTS' COMPILATION REPORT												
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?			Yes								
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?			Yes (See page 8)								
	For example, is a portion of the building used for rental, a pharmacy, day care, etc.)			If YES, attach a schedule which explains how all related costs were allocated to these functions.								
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.			\$				Has any meal income been offset against related costs?		Yes		
	Indicate the amount.			\$		1,191						
(16)	Travel and Transportation											
	a. Are there costs included for out-of-state travel?			No								
	If YES, attach a complete explanation.											
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			No								
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$								
	c. What percent of all travel expense relates to transportation of nurses and patients?			100% In 1								
	d. Have vehicle usage logs been maintained?			N/A								
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			N/A								
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			N/A								
	g. Does the facility transport residents to and from day training?			No								
	Indicate the amount of income earned from providing such transportation during this reporting period.			\$		N/A						
(17)	Has an audit been performed by an independent certified public accounting firm?			Yes								
	Firm Name:			KPMG				The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?				
	If no, please explain.			Yes								
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			Yes								
(19)	If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?			Yes								
	Attach invoices and a summary of services for all architect and appraisal fees											